

UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

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CHERYL FEALY,

Plaintiff,

vs.

UNITED STATES OF AMERICA,

Defendant.

Case No.: 2:10-cv-00583-RLH-RJJ

O R D E R

(Motion to Dismiss—#5;
Motion for Summary Judgment—#9)

Before the Court is Defendant United States of America's **Motion to Dismiss** (#5), filed September 30, 2010. The Court has also considered Plaintiff Cheryl Fealy's Opposition (#7), filed October 8, 2010, and the United States' Reply (#8), filed October 20, 2010.

Also before the Court is Fealy's **Motion for Summary Judgment** (#9), filed November 11, 2010. The Court has also considered the United States' Opposition (#11), filed November 22, 2010, and Fealy's Reply (#12), filed December 7, 2010.

The Court finds that Plaintiff Fealy's lawsuit against the United States of America is groundless and frivolous and fails to state a claim upon which relief can be granted. It is a matter of clearly settled law that wages are income and that income taxes are not voluntary. *See, e.g., Wilcox v. Comm'r of Internal Revenue*, 848 F.2d 1007, 1008 (9th Cir. 1988). Therefore, the

1 Court grants the United States' Motion to Dismiss. Further, because the Court grants the Motion
2 to Dismiss, the Court denies Fealy's Motion for Summary Judgment as moot.

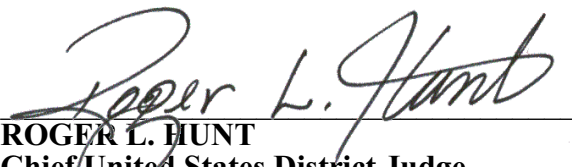
3 **CONCLUSION**

4 Accordingly, and for good cause appearing,

5 IT IS HEREBY ORDERED that Defendant's Motion to Dismiss (#5) is
6 GRANTED.

7 IT IS FURTHER ORDERED that Plaintiff's Motion for Summary Judgment (#9) is
8 DENIED as moot.

9 Dated: January 10, 2011.

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12 **ROGER L. HUNT**
13 **Chief United States District Judge**
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